

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:	:	Chapter 11 Case No.
LEHMAN BROTHERS HOLDINGS INC., et al.	:	08-13555 (JMP)
Debtors.	:	(Jointly Administered)
	:	

**SUMMARY STATEMENT FOR SIXTH INTERIM FEE APPLICATION OF
SUTHERLAND ASBILL & BRENNAN LLP AS SPECIAL COUNSEL
FOR DEBTORS FOR COMPENSATION FOR
PROFESSIONAL SERVICES RENDERED AND REIMBURSEMENT OF
ACTUAL AND NECESSARY OUT-OF-POCKET EXPENSES INCURRED**

SIXTH INTERIM APPLICATION

Name of Applicant:	Sutherland Asbill & Brennan LLP
Time Period:	October 1, 2011 through March 6, 2012
Role in the Case:	Special Tax Counsel to the Debtors
Current Application:	Total Fees Requested: \$ 225,009.00 Total Expenses Requested: \$ 796.98
Prior Applications:	First Interim Application, August 13, 2010 Second Interim Application, December 14, 2010 Third Interim Application, May 31, 2011 Fourth Interim Application, August 15, 2011 Fifth Interim Application, December 15, 2011

Professional Hours Billed During Interim Fee Period

Partners and Of Counsel

<u>Timekeeper</u>	<u>Admission Date</u>	<u>Position</u>	<u>Total Hours Billed</u>	<u>Hourly Rate</u>	<u>Total Amount Billed</u>
Byrne, Thomas	1981	Partner	.8	480	384.00
Friedman, Jeffrey	1995	Partner	8.1	600	4,860.00
Kranz, Stephen	1992	Partner	5.6	500	2,800.00
Libin, Jerome B.	1961	Partner	55.1	800	44,080.00
Simonetti, Marc	2001	Partner	51.8	500	25,900.00
Tello, Carol	1981	Partner	1.5	580	870.00
Tresh, Eric	1995	Partner	4.0	580	2,320.00
Zeswitz, Karl	1981	Partner	15.9	720	11,448.00
TOTAL:			142.8		\$ 92,662.00

Associates

<u>Timekeeper</u>	<u>Admission Date</u>	<u>Position</u>	<u>Total Hours Billed</u>	<u>Hourly Rate</u>	<u>Total Amount Billed</u>
Appleby, Andrew	2008	Associate	81.3	300	24,390.00
Booth, Scott	2010	Associate	6.4	280	1,792.00
Leonardi, Fabio	2011	Associate	112.8	280	31,584.00
Pope, David	2008	Associate	188.0	320	60,160.00
Schirripa, Dominick	2004	Associate	50.6	285	14,421.00
TOTAL:			439.1		\$ 132,347.00

Summary of Professionals

<u>Professional Title</u>	<u>Blended Rate</u>	<u>Hours Billed</u>	<u>Total Compensation</u>
Partners and Of Counsel	\$ 649	142.8	\$ 92,662.00
Associates	301	439.1	132,347.00
TOTAL:	\$ 387	581.9	\$ 225,009.00

Professional Services Rendered by Project Category During Interim Fee Period

Client Number	Matter Number	Project Category	Hours Billed	Amount
29779	0003	Tax	89.4	45,338.50
29779	0013	Tax	64.0	24,612.00
29779	0014	Tax	0.7	560.00
29779	0016	Tax	304.8	95,428.00
29779	0017	Tax	60.4	36,214.50
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TOTAL:			581.9	\$ 225,009.00

Project Detail

Matter Number and Name	Project Category	Attorney Name	Total Hours	Amount
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		C. Tello	1.5	870.00
		T. Byrne	.8	384.00
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Project Detail - Continued

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		F. Leonardi	6.2	1,736.00
TOTAL:			581.90	\$ 225,009.00

Out-of-Pocket Expenses Incurred During Interim Fee Period

Filing Fee – Minnesota Tax Court		\$ 310.00
Overnight Delivery Service		
Minnesota Comm. Of Revenue	(\$45.76)	
Minnesota Tax Court	(\$45.76)	91.52
Westlaw Research		282.36
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Photocopies – (1,011 pages)		<u>101.10</u>
TOTAL:		\$ 796.98

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Debtors.	:	(Jointly Administered)
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**SIXTH INTERIM FEE APPLICATION OF SUTHERLAND ASBILL & BRENNAN
LLP, AS A SECTION 327(e) PROFESSIONAL, FOR ALLOWANCE OF
COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT
OF ACTUAL AND NECESSARY EXPENSES INCURRED DURING THE
PERIOD FROM OCTOBER 1, 2011 THROUGH MARCH 6, 2012**

Sutherland Asbill & Brennan LLP ("Sutherland"), special tax counsel to Lehman Brothers Holdings Inc. ("LBHI") and its affiliated debtors in the above-referenced chapter 11 cases (collectively, the "Debtors"), files its Fifth Interim Fee Application (the "Application") pursuant to sections 330(a) and 331 of title 11 of the United States Code (the "Bankruptcy Code") and Rule 2016 of the Federal Rules of Bankruptcy Procedure (the "Bankruptcy Rules"), seeking compensation for professional services rendered and the reimbursement of actual and necessary expenses incurred in connection with its representation of the Debtors during the period from October 1, 2011 through March 6, 2012 (the "Compensation Period"). In support of its Application, Sutherland respectfully states the following:

JURISDICTION

1. This Court has jurisdiction to consider the Application pursuant to 28 U.S.C. sections 157 and 1334. Consideration of the Application is a core proceeding pursuant to 28 U.S.C. section 157(b)(2). Venue of this case is proper in this district pursuant to 28 U.S.C.

sections 1408 and 1409. The statutory predicates for the relief requested herein are sections 330 and 331 of the Bankruptcy Code.

GENERAL BACKGROUND

2. Commencing on September 15, 2008 and periodically thereafter (as applicable, the "Commencement Date"), LBHI and certain of its subsidiaries commenced with this Court voluntary cases under chapter 11 of the Bankruptcy Code. The Debtors' chapter 11 cases have been consolidated for procedural purposes only and are being jointly administered pursuant to Bankruptcy Rule 1015(b). The Debtors are authorized to operate their businesses and manage their properties as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code.

3. On September 17, 2008, the United States Trustee for the Southern District of New York (the "U.S. Trustee") appointed the statutory committee of unsecured creditors pursuant to section 1102 of the Bankruptcy Code (the "Creditors' Committee").

4. On September 19, 2008, a proceeding was commenced under the Securities Investor Protection Act of 1970 ("SIPA") with respect to Lehman Brothers Inc. ("LBI"). A trustee appointed under SIPA is administering LBI's estate.

5. On January 19, 2009, the U.S. Trustee appointed Anton R. Valukas as examiner (the "Examiner") in the above-referenced chapter 11 cases and, by order dated January 20, 2009 [Docket No. 2583], the Court approved the U.S. Trustee's appointment of the Examiner.

6. On May 26, 2009, the Court appointed a fee committee ("Fee Committee") and approved a fee protocol ("Fee Protocol") in the above-referenced chapter 11 cases. [Docket No. 3651].

7. Additional information regarding the Debtors' businesses, capital structures, and the circumstances leading to the commencement of these chapter 11 cases is contained in the Affidavit of Ian T. Lowitt Pursuant to Rule 1007-2 of the Local Bankruptcy Rules for the Southern District of New York in Support of First-Day Motions and Applications, filed on September 15, 2008 [Docket No. 2].

RETENTION OF SUTHERLAND

8. Sutherland began performing legal services on behalf of the Debtors as an Ordinary Course Professional pursuant to this Court's *Order Pursuant to Sections 105(a), 327, 328, and 330 of the Bankruptcy Code Authorizing the Debtors to Employ Professionals Utilized in the Ordinary Course of Business*, (the "OCP Order"), dated November 5, 2008 [Docket No. 1394]. In accordance with the procedures set forth in the OCP Order, Sutherland's retention became effective as of July 11, 2009. [Docket No. 4259].

9. On April 23, 2010, the Debtors submitted to this Court an *Application of the Debtors Pursuant to Section 327(a) of the Bankruptcy Code and Rule 2014 of the Federal Rules of Bankruptcy Procedure for Authorization to Employ and Retain Sutherland Asbill & Brennan LLP as Special Tax Counsel, Nunc Pro Tunc to April 1, 2010*. On May 6, 2010, this Court entered an order granting the Debtors' application. [Docket No. 8864].

SUMMARY OF PROFESSIONAL COMPENSATION AND REIMBURSEMENT OF EXPENSES REQUESTED

10. Sutherland has prepared this Application in accordance with the *Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on April 19, 1995 (the "Local Guidelines"); the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed Under 11 U.S.C. section 330*, adopted on January 30, 1996 (the "UST

Guidelines"); the *Fourth Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* (the "Interim Compensation Order") [Docket No. 14968]; and this Court's *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], as amended on April 14, 2011 [Docket No. 14969] (the "Fee Protocol Order," and together with the Local Guidelines, the UST Guidelines, and the Interim Compensation Order, the "Guidelines"). Pursuant to the Local Guidelines, a certification regarding compliance with the Guidelines is annexed hereto as Exhibit A.

11. During the Compensation Period, Sutherland professionals expended a total of 581.9 hours rendering services to the Debtors. Sutherland seeks the allowance of compensation for such services in the amount of \$225,009.00 (of which \$91,561.60 has been paid), and the approval of its reimbursement of actual and necessary expenses incurred in connection with such services in the amount of \$796.98 (of which \$332.66 has been paid).

12. Except as noted in paragraph 11, during the Compensation Period Sutherland has received no payment and no promises of payment from any source for services rendered or to be rendered in any capacity whatsoever in connection with the matters covered by this Application. There is no agreement or understanding between Sutherland and any other person for the sharing of compensation to be received for services rendered in these cases.

13. Sutherland's fees in these cases are billed in accordance with its billing rates and procedures as agreed upon with the Debtors and as in effect during the Compensation Period. The rates charged by Sutherland for the services rendered in these chapter 11 cases do not (and will not) exceed the rates Sutherland customarily charges for services rendered in comparable non-bankruptcy matters. Such fees, which resulted in a voluntary discount of approximately

\$25,000 from Sutherland's standard hourly charges during the Compensation Period, are reasonable based on the customary compensation charged by comparably skilled practitioners in comparable non-bankruptcy cases in a competitive national legal market.

14. Pursuant to the UST Guidelines, annexed hereto as Exhibit B is a schedule setting forth: (a) a list of all Sutherland professionals who have performed services in these chapter 11 cases during the Compensation Period; (b) the capacities in which each such individual is employed by Sutherland; (c) the agreed-upon hourly rate charged by Sutherland for services performed by each such individual; (d) the total amount of time spent by each such individual on behalf of the Debtors during the Compensation Period; (e) the total amount billed for such time; and (f) the year in which each professional was first admitted to the bar.

15. Annexed hereto as Exhibit C is a schedule specifying the categories of expenses for which Sutherland is seeking reimbursement and the total amount of reimbursement requested for each such category.

16 Pursuant to the UST Guidelines, annexed hereto as Exhibit D is a summary by project category of the services performed by Sutherland during the Compensation Period.

17. Sutherland has attempted to include in this Application all of its time and expenses relating to the Compensation Period. Sutherland reserves the right to request in a future application any additional time charges and expense amounts relating to services rendered during the Compensation Period that are not reflected in this Application.

18. Sutherland maintains computerized records of the time spent by all Sutherland professionals in connection with its representation of the Debtors. Subject to redaction for attorney-client privilege where necessary to protect the Debtors and their estates, a reformatted version of such computerized records for the Compensation Period is annexed hereto as Exhibit

E. A detailed explanation of Sutherland's disbursements for the Compensation Period is annexed hereto as Exhibit F.

SERVICES RENDERED BY SUTHERLAND

19. A summary description of the services rendered by Sutherland during the Compensation Period is set forth below:

A. Bankruptcy Tax Issues

20. Sutherland provided analysis and advice with respect to certain unsettled issues relating to the separate tax liability of LBHI and LBI in the bankruptcy context.

B. New York City Tax Matters

21. Sutherland continued to advise LBHI with respect to its New York City tax audit matter. This matter is still pending.

C. New York Real Property Transfer Tax Issues

22. Sutherland continued to advise LBHI on certain New York real property transfer tax issues.

D. Neuberger Berman Issue

23. Sutherland advised LBHI regarding certain tax issues relating to a possible disposition of LBHI's interest in its joint venture arrangement with Neuberger Berman.

E. Minnesota Tax Matter

24. Sutherland assisted LBHI regarding the filing of a Complaint in the Minnesota Tax Court.

F. Other Matters

25. Sutherland provided advice on a pending tax litigation matter and other tax related matters.

ALLOWANCE OF COMPENSATION

26. Section 331 of the Bankruptcy Code authorizes the bankruptcy court to allow the payment to section 327 professionals of “such compensation for services rendered...or reimbursement for expenses incurred...as is provided in section 330....”

27. Section 330(a)(1) of the Bankruptcy Code authorizes the payment of reasonable compensation to a section 327 professional for “actual, necessary services rendered” and reimbursement for “actual, necessary expenses.”

28. Section 330(a)(3) of the Bankruptcy Code provides that in determining the amount of reasonable compensation to be awarded, the bankruptcy court should consider the nature, extent and value of the services rendered to the estate, taking into account all relevant factors, including:

- (A) the time spent on such services;
- (B) the rates charged for such services;
- (C) whether the services were necessary to the administration of, or beneficial at the time at which the services was rendered toward the completion of, a case under this title;
- (D) whether the services were performed within a reasonable amount of time commensurate with the complexity, importance, and nature of the problem, issue, or task addressed;
- (E) with respect to a professional person, whether the person is board certified or otherwise has demonstrated skill and experience in the bankruptcy field; and
- (F) whether the compensation is reasonable, based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

11 U.S.C. section 330(a)(3)(A)-(F).

29. As discussed further below, Sutherland believes that its services were necessary and beneficial to the Debtors and that its request for compensation is reasonable.

(A) Time spent on services rendered

30. During the Compensation Period, Sutherland partners, of counsel and associates spent a total of 581.9 hours providing the professional services requested by the Debtors. Exhibits B and D attached hereto show the time in summary form and by project category, respectively. In order to avoid any duplication of effort, Sutherland coordinated regularly with the LBHI tax team in providing its services.

(B) Rates charged

31. During the Compensation Period, Sutherland's agreed-upon hourly billing rates ranged from \$480 to \$800 for partners, and from \$240 to \$320 for associates. Total fees billed for the Compensation Period were \$225,009.00.¹ Based on the total number of hours recorded, the overall blended hourly rate for all time expended was \$396. No rate increases were implemented during the Compensation Period.

32. The amounts charged by Sutherland for the particular services rendered represent a voluntary discount of approximately \$25,000 from standard hourly rates for the same professionals. The hourly rates agreed upon with the Debtors for these chapter 11 cases are below the standard hourly rates Sutherland would charge for comparable work performed in a non-bankruptcy context.

¹ The bill submitted for the period through March 6, 2012 inadvertently also included a charge of \$702.00 for time spent by law clerks on the Minnesota tax case. No portion of that bill has been paid, and Sutherland's current application for approval of \$225,009.00 in fees billed does not include that amount.

33. Sutherland carefully monitored and reviewed the time entries of all professionals who worked on these chapter 11 cases during the Compensation Period in order to ensure the integrity of its bills and the reasonableness of its time charges.

(C) Necessity and benefit of the services

34. As has been the case since Sutherland was first retained as an Ordinary Course Professional, the specialized services rendered by Sutherland during the Compensation Period have provided the Debtors with a fresh and independent assessment of the strengths and weaknesses of certain tax positions the Debtors must defend in connection with the pending New York City tax audit. Such assessments have enabled the Debtors to determine their ultimate negotiating posture without concern that they have been too close to the transactions to develop an appropriately objective analysis of the situation. Sutherland has also provided effective research and analysis on a number of other tax issues, including the docketing of a case in the Minnesota Tax Court.

(D) Reasonableness of time spent

35. The time spent by Sutherland professionals during the Compensation Period was reflective of, and commensurate with, the nature, complexity and importance of the matters being handled. The issues raised in the New York City tax audit are technical in nature and involve a substantial amount of money. In order to provide a meaningful, independent analysis of the tax audit issues, it has been necessary for Sutherland to devote a significant amount of time both to reviewing each issue carefully and to determining the issue's appropriate settlement value.

36. Sutherland has considerable experience in handling matters of this type. For that reason, it has been able to fulfill its assignments without an unreasonable expenditure of time, notwithstanding the complexity of the matters it has been asked to review.

(E) Board certification

37. There is no special board certification for tax lawyers. All of the Sutherland partners, of counsel and associates who worked on matters for the Debtors during the Compensation Period have been admitted to the bar in one or more jurisdictions.

(F) Reasonableness of the compensation requested

38. The Sutherland professionals involved in these chapter 11 cases have achieved a high degree of expertise in the tax field. That has enabled Sutherland to render high quality, efficient and timely service to the Debtors throughout the Compensation Period. Sutherland believes that its request for compensation is reasonable and that comparably skilled practitioners rendering similar services in a non-bankruptcy setting would be compensated at least at the same level, and more likely at a higher level due to the discount Sutherland has afforded the Debtors.

REIMBURSEMENT OF EXPENSES

39. For the Compensation Period, Sutherland requests approval for the reimbursement of \$796.98 in actual and necessary expenses incurred on behalf of the Debtors. Exhibit C attached hereto provides a summary of such expenses, and Exhibit F attached hereto sets forth the details relating to such expenses.

40. In accordance with the Fee Protocol, photocopying charges have been limited to 10 cents per page. There were no charges for working meals during the Compensation Period.

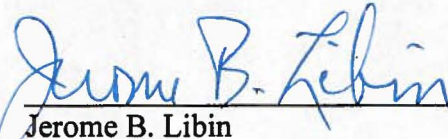
41. Sutherland has made reasonable efforts to minimize its disbursements during the Compensation Period. Each of the expenses incurred was considered to be necessary, reasonable and justified under the circumstances.

WHEREFORE, Sutherland respectfully requests that allowance be made to it for \$225,009.00 as reasonable compensation for necessary professional services rendered to the Debtors during the Compensation Period, and that \$796.98 be considered properly reimbursable to it for actual and necessary expenses incurring during the Compensation Period, and further requests such other relief as this Court may deem just and proper.

May 18, 2012

SUTHERLAND ASBILL & BRENNAN LLP

By:


Jerome B. Libin

1275 Pennsylvania Ave., N.W.
Washington, DC 20004
Telephone: 202-383-0145
Facsimile: 202-637-3593
E-mail: jerome.libin@sutherland.com

Special Tax Counsel to the Debtors

EXHIBIT A

CERTIFICATION OF JEROME B. LIBIN

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re:

LEHMAN BROTHERS HOLDINGS INC., et al.

Debtors.

Chapter 11 Case No.

08-13555 (JMP)

(Jointly Administered)

CERTIFICATION UNDER GUIDELINES WITH RESPECT TO SIXTH INTERIM FEE APPLICATION OF SUTHERLAND ASBILL & BRENNAN LLP AS A SECTION 327(e) PROFESSIONAL, FOR ALLOWANCE OF COMPENSATION FOR SERVICES RENDERED AND FOR REIMBURSEMENT OF ACTUAL AND NECESSARY EXPENSES INCURRED DURING THE PERIOD FROM OCTOBER 1, 2011 THROUGH MARCH 6, 2012

I, Jerome B. Libin, hereby certify that:

1. I am a partner with the applicant firm, Sutherland Asbill & Brennan LLP (“Sutherland”). I submit this certification in accordance with the *Amended Guidelines for Fees and Disbursements of Professionals in Southern District of New York Bankruptcy Cases*, adopted by the Court on April 19, 1995 (the “Local Guidelines”); the *United States Trustee Guidelines for Reviewing Applications for Compensation and Reimbursement of Expenses Filed under 11*

U.S.C. section 330, adopted on January 30, 1996 (the “UST Guidelines”); this Court’s *Fourth Amended Order Pursuant to Sections 105(a) and 331 of the Bankruptcy Code and Bankruptcy Rule 2016(a) Establishing Procedures for Interim Monthly Compensation and Reimbursement of Expenses of Professionals* [Docket No. 14968] (the “Interim Compensation Order”); and this Court’s *Order Appointing Fee Committee and Approving Fee Protocol* [Docket No. 3651], as amended on April 14, 2011 [Docket No. 14969] (the “Fee Protocol Order,” and together with the Local Guidelines, the UST Guidelines, and the Interim Compensation Order, the “Guidelines”).

2. This certification is made with respect to Sutherland’s application, dated May 21, 2012 (the “Application”), for compensation and reimbursement of expenses for the period from October 1, 2011 through March 6, 2012 (the “Compensation Period”), in accordance with the Guidelines.

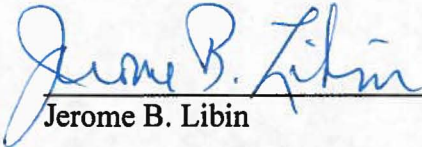
3. With respect to Section B.1 of the Local Guidelines, I certify that:

- a. I have read the Application;
- b. to the best of my knowledge, information, and belief formed after reasonable inquiry, the fees and expense reimbursements sought fall within the Guidelines;
- c. the fees and expense reimbursements sought are billed at rates not exceeding those customarily charged by Sutherland and generally accepted by Sutherland’s clients; and
- d. in providing a reimbursable service, Sutherland does not make a profit on that service, whether the service is performed by Sutherland in-house or through a third party.

4. With respect to Section B.2 of the Local Guidelines, I certify that the Notice Parties identified in the Interim Compensation Order were provided with a detailed statement of fees and expenses incurred for each of the months included in the Compensation Period.

5. With respect to section B.3 of the Local Guidelines, I certify that the Notice Parties identified in the Interim Compensation Order are all being provided with a copy of this Application.

May 18, 2012


Jerome B. Libin

SUTHERLAND ASBILL & BRENNAN LLP
1275 Pennsylvania Ave., N.W.
Washington, DC 20004
Telephone: 202-383-0145
Facsimile: 202-637-3593
E-mail: jerome.libin@sutherland.com

Special Tax Counsel to the Debtors

EXHIBIT B

Professional Hours Billed During Interim Fee Period

Partners and Of Counsel

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EXHIBIT D - Continued

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TOTAL:			581.90	\$ 225,009.00

Sutherland Fee Spreadsheet for Invoice No. 624070 for Matter No. 29779-0003							
Invoice No.	Matter Number	Date	Code	Name	Hours	Amount	Description
624070	29779-0003	10/10/2011	1800	TM BYRNE	0.1	\$ 48.00	Review B. Brier email re allocation
Dated: Nov. 21, 2011	29779-0003	10/10/2011	1800	TM BYRNE	0.4	\$ 192.00	Telephone conference with B. Brier re section
Sutherland	29779-0003	10/10/2011	1800	TM BYRNE	0.2	\$ 96.00	Brief research re section and related
Fees for October 2011							email to B. Brier
	29779-0003	10/10/2011	1800	TM BYRNE	0.1	\$ 48.00	Review B.Brier comments on allocation memo
	29779-0003	10/10/2011	1800	JB LIBIN	0.6	\$ 480.00	Telephone conference with B. Brier (Lehman) and T. Bryne (Sutherland) re: allocation of tax liability between LBHI and LBI.
	29779-0003	10/10/2011	1800	JB LIBIN	0.4	\$ 320.00	Research re: applications of IRC to fix tax liability.
	29779-0003	10/11/2011	1800	DL SCHIRRIPA	0.6	\$ 171.00	Meet w/J. Libin and read memo re: strategy for allocation of priority tax claim asserted against LBHI consolidated group.
	29779-0003	10/11/2011	1800	CP TELLO	0.4	\$ 232.00	M. Saxman (Lehman) – Attention to email from M. Saxman re: FBAR filing extension and review relevant FINCEN notice and draft response to M. Saxman.
	29779-0003	10/13/2011	1800	DL SCHIRRIPA	5.8	\$ 1,653.00	Research and review regulations and published guidance under re: allocation of consolidated group taxes for purposes of addressing issues stemming from the separate priority claims against LBHI and LBI for federal and NYC taxes.
	29779-0003	10/19/2011	1800	CP TELLO	0.2	\$ 116.00	M. Saxman (Lehman)/ FBAR -- Attention to email from M. Saxman re: FBAR question and respond.

29779-0003	10/20/2011	1800	JB LIBIN	3.3	\$ 2,640.00	Reviewing and analyzing [REDACTED] application to fixing tax liability of LBHI and LBI for bankruptcy purposes.
29779-0003	10/20/2011	1800	DL SCHIRRIPA	5.3	\$ 1,510.50	Research regarding [REDACTED] the allocation of consolidated group tax liabilities within consolidated groups, and several liability in connection with IRS claims against LBHI for taxes including LBI operations.
29779-0003	10/21/2011	1800	DL SCHIRRIPA	5	\$ 1,425.00	Research regarding [REDACTED], the allocation of consolidated group tax liabilities within consolidated groups, and several liability in connection with IRS claims against LBHI for taxes including LBI operations.
29779-0003	10/21/2011	1800	JB LIBIN	1.2	\$ 960.00	[REDACTED] regulations as related to fixing LBHI and LBI tax liability for bankruptcy.
29779-0003	10/24/2011	1800	DL SCHIRRIPA	1.1	\$ 313.50	Drafting email memo to J. Libin re: interim results of research regarding potential arguments for moving for an allocation of liability for asserted taxes.
29779-0003	10/24/2011	1800	DL SCHIRRIPA	0.5	\$ 142.50	Research regarding allocation of taxes and arguments available to support motion for court to allocate and set liability for taxes.
29779-0003	10/27/2011	1800	JB LIBIN	1.2	\$ 960.00	Reviewing memo re: possible application of [REDACTED] to fix tax liability of LBHI and LBI for bankruptcy proposes.
			BILLED TOTALS:	26.4	\$ 11,307.50	
			Minus 20% Holdback:		\$ (2,261.50)	
					\$ 9,046.00	

Sutherland Fee Spreadsheet for Invoice No. 624070 for Matter No. 29779-0013							
Invoice No.	Matter Number	Date	Code	Name	Hours	Amount	Description
624070	29779-0013	10/12/2011	1800	MA SIMONETTI	0.8	\$ 400.00	Reviewing federal analysis of partnership tax issue (.8).
Dated:							
Nov. 21, 2011	29779-0013	10/13/2011	1800	MA SIMONETTI	1.8	\$ 900.00	Reviewing federal tax issues outline (.8);
							Preparing state tax issues outline for
Sutherland							potential restructuring (1.0).
Fees for							
October 2011	29779-0013	10/13/2011	1800	AD APPLEBY	0.2	\$ 60.00	Draft slide deck summarizing NYC audit:
							adjustments, settlement offer, law and
							analysis regarding [REDACTED] and
							[REDACTED] (0.2).
	29779-0013	10/21/2011	1800	AD APPLEBY	0.8	\$ 240.00	Draft memo analyzing NYC position regarding
							and [REDACTED] (0.8).
	29779-0013	10/26/2011	1800	AD APPLEBY	2.9	\$ 870.00	Draft memo analyzing NYC position regarding
							and [REDACTED] (2.5); draft
							powerpoint slide deck analyzing NYC audit and
							NYC position regarding [REDACTED] and [REDACTED]
							[REDACTED] (0.4).
	29779-0013	10/27/2011	1800	MA SIMONETTI	1.1	\$ 550.00	Reviewing partnership analysis for [REDACTED]
							transaction (1.1).
				BILLED TOTALS:	7.6	\$ 3,020.00	
				Minus 20% Holdback:		\$ (604.00)	
						\$ 2,416.00	

Sutherland Fee Spreadsheet for Invoice No. 624070 for Matter No. 29779-0017							
Invoice No.	Matter Number	Date	Code	Name	Hours	Amount	Description
624070	29779-0017	10/7/2011	1800	JB LIBIN	1.2	\$ 960.00	- Reviewing memo re: proposed buyout transaction provided by D. Steinberg (Lehman).
Dated: Nov. 21, 2011							
	29779-0017	10/10/2011	1800	JB LIBIN	0.8	\$ 640.00	- Reviewing draft outline describing federal tax issues of proposed buyout transaction.
Sutherland Fees for October 2011							
	29779-0017	10/11/2011	1800	HK ZESWITZ JR	0.8	\$ 576.00	Attention to section outline regarding arrangement.
	29779-0017	10/12/2011	1800	JB LIBIN	0.7	\$ 560.00	- Telephone conference with D. Steinberg (Lehman) and L. Klang (Lehman) to discuss State tax issues prior to anticipated meeting re: proposed buyout transaction.
	29779-0017	10/12/2011	1800	JB LIBIN	1.2	\$ 960.00	- Reviewing outline of Federal tax consequences of proposed buyout transaction.
	29779-0017	10/13/2011	1800	JB LIBIN	0.3	\$ 240.00	Telephone conference with M. Simonetti (Sutherland) re: State tax issues in proposed buyout transaction.
	29779-0017	10/13/2011	1800	JB LIBIN	0.8	\$ 640.00	Reviewing draft outline of State tax issues in proposed buyout transaction prepared by M. Simonetti (Sutherland) for Lehman; make changes and additions before sending to S. Steinberg (Lehman)
	29779-0017	10/26/2011	1800	JB LIBIN	1.7	\$ 1,360.00	- Reviewing memo re partnership tax treatment of proposed buyout transaction.
	29779-0017	10/27/2011	1800	AD APPLEBY	0.6	\$ 180.00	Conference with J. Friedman & M. Simonetti to discuss details of transaction, plan strategy for upcoming client meeting (0.6).
	29779-0017	10/31/2011	1800	HK ZESWITZ JR	0.8	\$ 576.00	Prepare for conference call on 11/01/11.

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	29779-0017	10/31/2011	1800	AD APPLEBY	0.4	\$ 120.00	Plan strategy for upcoming client meeting
							regarding details of transaction and draft
							list of questions (0.4).
				BILLED TOTALS:	9.3	\$ 6,812.00	
				Minus 20% Holdback		<u>\$(1,362.40)</u>	
						\$ 5,449.60	

Sutherland Fee Spreadsheet for Invoice No. 627730 for Matter 29779-0003							
Invoice #	Matter Number	Date	Code	Name	Hours	Amount	Description
627730							
	29779-0003	11/3/2011	1800	DL SCHIRRIPIA	1.8	\$513.00	Meeting with J. Libin to discuss potential arguments to be made and further research with respect to [REDACTED] (0.5)
Dated:							
January 4, 2012							
Sutherland Fees for November 2011							Additional research concerning [REDACTED] allocations and implications on several liability in bankruptcy and memo summarizing results to J. Libin. (1.3)
	29779-0003	11/3/2011	1800	JB LIBIN	0.7	\$560.00	Reviewing issues re: allocation of tax liability under Internal Revenue Code.
	29779-0003	11/4/2011	1800	DL SCHIRRIPIA	4	\$1,140.00	Research regarding several liability and tax allocation within consolidated groups in the context of bankruptcy proceedings.
	29779-0003	11/7/2011	1800	DL SCHIRRIPIA	1.5	\$427.50	Research regarding several liability and tax allocation within consolidated groups in the context of bankruptcy proceedings.
	29779-0003	11/9/2011	1800	DL SCHIRRIPIA	3	\$855.00	Research regarding several liability and tax allocation within consolidated groups in the context of bankruptcy proceedings.
	29779-0003	11/11/2011	1800	DL SCHIRRIPIA	1.6	\$456.00	Additional research regarding the implications of [REDACTED] tax allocations for fixing tax liability in bankruptcy action (0.5). Drafting memo to J. Libin incorporating that additional research (1.1)
	29779-0003	11/17/2011	1800	DL SCHIRRIPIA	3	\$855.00	Draft memo to J. Libin incorporating additional research regarding [REDACTED] and implications for fixing tax liability in bankruptcy actions.

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EXHIBIT E-7

	29779-0003	11/18/2011	1800	DL SCHIRRIPA	2.5	\$712.50	Draft memo to J. Libin incorporating additional research regarding [REDACTED]
							and implications for fixing tax liability in bankruptcy actions.
	29779-0003	11/21/2011	1800	DL SCHIRRIPA	2.7	\$769.50	Draft memo incorporating additional research regarding the implications of tax allocations under [REDACTED] within bankruptcy proceedings.
				BILLED TOTALS:		\$6,288.50	
				Minus 20% Hold Back:		-\$1,257.70	
						\$5,030.80	

[illegible]

EXHIBIT E-9

Sutherland Fee Spreadsheet for Invoice No. 627730 for Matter 29779-0016							
Invoice #	Matter Number	Date	Code	Name	Hours	Amount	Description
627730	29779-0016	11/17/2011	1800	MA SIMONETTI	2.2	\$1,100.00	Real property transfer tax analysis preparation (.9); Discussion with D. Steinberg and L. Klang regarding research on real property transfer tax issues (1.3).
Dated:							
January 4, 2012							
Sutherland Fees for November 2011	29779-0016	11/22/2011	1800	DA POPE	0.2	\$64.00	Discuss New York real property transfer tax issues with M. Simonetti regarding whether Lehman has a risk of transfer taxes on its transaction (.2)
	29779-0016	11/23/2011	1800	DA POPE	1.4	\$448.00	Research New York State real property transfer tax law (1.4).
	29779-0016	11/23/2011	1800	DA POPE	0.6	\$192.00	Review all prior New York State real property transfer tax research (.6).
	29779-0016	11/23/2011	1800	DA POPE	1.6	\$512.00	Research New York State real property transfer tax law (1.6).
	29779-0016	11/23/2011	1800	DA POPE	0.9	\$288.00	Review all prior New York State research regarding real property transfer tax laws (.9).
	29779-0016	11/23/2011	1800	DA POPE	0.2	\$64.00	Organize research for New York State and New York City into binders (.2).
	29779-0016	11/30/2011	1800	DA POPE	0.4	\$128.00	Review real property transfer tax research (.4).
				BILLED TOTALS:	7.5	\$2,796.00	
				Minus 20% Holdback		-\$559.20	
						\$2,236.80	

Sutherland Fee Spreadsheet for Invoice No. 627937 for Matter 29779-0017							
Invoice #	Matter Number	Date	Code		Hours	Amount	Description
627937	29779-0017	10/27/2011	1800	JA FRIEDMAN	1.2	\$720.00	Preparation (.4) and call with Daryl Steinberg regarding upcoming meeting to discuss state tax consequences of disposition. (.8).
Dated:							
January 4, 2012							
Sutherland Fees for November 2011	29779-0017	10/31/2011	1800	JA FRIEDMAN	1.1	\$660.00	Discussions with Daryl Steinberg (.7). Preparation for Lehman meeting to discuss disposition and state tax issues (.4).
Note: Two Entries for October 2011 Included.	29779-0017	11/1/2011	1800	HK ZESWITZ JR	1.8	\$1,296.00	Attention to section 704(b) outline; attention to draft agenda; prepare for and conference call with client, Mr. Libin, Mr. Friedman, et al., regarding proposed buyout.
	29779-0017	11/1/2011	1800	JA FRIEDMAN	1.8	\$1,080.00	Call and discussions with Daryl Steinberg regarding sale transaction (1.0); Preparation for a call w/ Daryl Steinberg (.8).
	29779-0017	11/1/2011	1800	JB LIBIN	1	\$800.00	Discussing tax issues relating to proposed buyout transaction - J. Friedman, K. Zeswitz, A. Appleby (Sutherland).
	29779-0017	11/1/2011	1800	JB LIBIN	1.1	\$880.00	Telephone conference with D. Steinberg (Lehman) and L. Klang (Lehman) re: tax issues relating to proposed buyout transaction.
	29779-0017	11/1/2011	1800	JB LIBIN	0.5	\$400.00	Reviewing tax outline relating to proposed buyout transaction.
	29779-0017	11/1/2011	1800	AD APPLEBY	2.5	\$750.00	Conference with J. Libin, J. Friedman & K. Zeswitz to discuss details of proposed buyout transaction (1.2); call with Sutherland and client (L. Klang & D. Steinberg) to discuss proposed buyout transaction (0.7); review memo addressing partnership issues in proposed buyout transaction (0.6).

29779-0017	11/2/2011	1800	HK ZESWITZ JR	1.8	\$1,296.00	Attention to section 704(b) regulations regarding substantial economic effect; attention to section 707 issues in connection with proposed buyout.
29779-0017	11/7/2011	1800	HK ZESWITZ JR	1.8	\$1,296.00	Attention to draft tax opinion regarding proposed buyout.
29779-0017	11/7/2011	1800	JA FRIEDMAN	1	\$600.00	Discussions regarding [REDACTED] and review opinion (1.0).
29779-0017	11/7/2011	1800	JB LIBIN	1.7	\$1,360.00	Reviewing [REDACTED] memo re: tax aspects of proposed buyout.
29779-0017	11/7/2011	1800	AD APPLEBY	2.4	\$720.00	Review [REDACTED] draft opinion addressing special allocation in proposed buyout transaction (2.0); review 704(b) memo addressing special allocation in proposed buyout transaction (0.4).
29779-0017	11/8/2011	1800	JB LIBIN	2.3	\$1,840.00	Reviewing [REDACTED] memo on tax aspects of proposed buyout.
29779-0017	11/14/2011	1800	AD APPLEBY	0.2	\$60.00	Draft PowerPoint addressing special allocation in proposed buyout transaction (0.2).
29779-0017	11/15/2011	1800	JA FRIEDMAN	0.7	\$420.00	Review [REDACTED] opinion to identify state tax issues (.7).
29779-0017	11/17/2011	1800	AD APPLEBY	0.6	\$180.00	Draft PowerPoint addressing special allocation in proposed buyout transaction (0.4); manage and file client documentation such as memos and opinion letters (0.2).
29779-0017	11/18/2011	1800	AD APPLEBY	0.5	\$150.00	Review [REDACTED] opinion addressing special allocation in proposed buyout transaction (0.5).

EXHIBIT E-12

29779-0017	11/18/2011	1800	HK ZESWITZ JR	2.8	\$2,016.00	Attention to draft tax opinion regarding proposed buyout; prepare comments regarding same; attention to regulations regarding substantial economic effect.
29779-0017	11/21/2011	1800	MA SIMONETTI	1.2	\$600.00	Preparation for discussion of state tax issues from potential partnership transaction (.6); Conference call with D. Steinberg and L. Klang (.6).
29779-0017	11/21/2011	1800	HK ZESWITZ JR	2.6	\$1,872.00	Conference call with client, Mr. Libin, Mr. Friedman; attention to legislative history for section 707(a)(2)(A) regarding proposed buyout.
29779-0017	11/21/2011	1800	AD APPLEBY	0.6	\$180.00	Call with D. Steinberg, L. Klang, J. Libin, J. Friedman & M. Simonetti to discuss special allocation in proposed buyout transaction (0.4); draft PowerPoint summarizing transaction (0.2).
29779-0017	11/21/2011	1800	DL SCHIRRIPA	0.9	\$256.50	Research regarding legislative history connected to the Tax Reform Act of 1984.
29779-0017	11/21/2011	1800	JA FRIEDMAN	0.6	\$360.00	Call regarding state tax consequences of disposition with Daryl Steinberg (.6).
29779-0017	11/21/2011	1800	JB LIBIN	0.8	\$640.00	Telephone conference with D. Steinberg (Lehman) and L. Klang (Lehman) re: State tax issues relating to proposed buyout.
29779-0017	11/21/2011	1800	JB LIBIN	1.4	\$1,120.00	Reviewing and discussing [REDACTED] opinion on tax issues relating to proposed buyout.
29779-0017	11/22/2011	1800	HK ZESWITZ JR	2.1	\$1,512.00	Attention to legislative history materials for section 707(a)(2)(A) regarding proposed buyout; transmit same to Mr. Libin.

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EXHIBIT E-13

	29779-0017	11/23/2011	1800	JB LIBIN	0.2	\$160.00	Telephone conference with D. Steinberg
							(Lehman) re: postponement of meeting on
							November 28, 2011 for business reasons.
				BILLED TOTALS:	37.2	\$23,224.50	
				Less 20 Hold Back:		-\$4,644.90	
						\$18,579.60	

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 Matter 29779-0003							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Narrative
630460	29779-0003	12/13/2011	4600	LIBIN, JB	2.7	\$2,160.00	Preparation of Interim Fee Application.
				TOTAL BILLED:	2.7	\$2,160.00	
				Minus 20% Holdback:		-\$432.00	
						\$1,728.00	

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
630460	29779-0016	12/1/2011	1800	POPE, DA	4.8	\$ 1,536.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Alabama real property transfer tax statutes, regulations, and case law (1.4). Research Alaska real property transfer tax statutes, regulations, and case law (.3). Research Arizona real property transfer tax statutes, regulations, and case law (.5). Research Arkansas real property transfer tax statutes, regulations, and case law (1.2). Research California real property transfer tax statutes, regulations, and case law (1.4).
	29779-0016	12/2/2011	1800	SIMONETTI, MA	1.3	\$ 650.00	Reviewing research on the property transfer tax project for two states. (1.3)
	29779-0016	12/6/2011	1800	POPE, DA	2.1	\$ 672.00	Research Colorado real property transfer tax statutes, regulations, and case law (1.3). Research Connecticut real property transfer tax statutes, regulations, and case law (.8).
	29779-0016	12/7/2011	1800	POPE, DA	7.4	\$ 2,368.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Delaware real property transfer tax statutes, regulations, and case law (.8). Research DC real property transfer tax statutes, regulations, and case law (1.8). Research Florida real property transfer tax statutes, regulations, and case law (1.3). Research Georgia real property transfer tax statutes, regulations, and case law (.8). Research Hawaii real property transfer tax statutes, regulations, and case law (.9). Research Idaho real property transfer tax statutes, regulations, and case law (.3). Research Illinois real property transfer tax statutes, regulations, and case law (1.5).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/8/2011	1800	POPE, DA	7.8	\$ 2,496.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Indiana real property transfer tax statutes, regulations, and case law (.2). Research Iowa real property transfer tax statutes, regulations, and case law (.8). Research Kansas real property transfer tax statutes, regulations and case law (.2). Research Kentucky real property transfer tax statutes, regulations and case law (.8). Research Louisiana real property transfer tax statutes, regulations and case law (.2). Research Maine real property transfer tax statutes, regulations and case law (1.0). Research Maryland real property transfer tax statutes, regulations and case law (1.9). Research Massachusetts real property transfer tax statutes, regulations, and case law (.9). Research Michigan real property transfer tax statutes, regulations and case law (1.3). Research Minnesota real property transfer tax statutes, regulations and case law (.5).
	29779-0016	12/9/2011	1800	POPE, DA	7.4	\$ 2,368.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Mississippi real property transfer tax statutes, regulations, and case law (.2). Research Missouri real property transfer tax statutes, regulations, and case law (.2). Research Montana real property transfer tax statutes, regulations, and case law (.2). Research Nebraska real property transfer tax statutes, regulations, and case law (.5). Research Nevada real property transfer tax statutes, regulations, and case law (.8). Research New Hampshire real property transfer tax statutes, regulations, and case law (1.0). Research New Jersey real property transfer tax statutes, regulations, and case law (2.3). Research New Mexico real property transfer tax statutes, regulations, and case law (.2). Research New York real property transfer tax statutes, regulations, and case law (2.0).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/12/2011	1800	POPE, DA	0.5	\$ 160.00	Review D.C. research statute and case law (.5) for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership.
	29779-0016	12/13/2011	1800	POPE, DA	2	\$ 640.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving New York City real property transfer tax statutes, regulations, and case law (1.1). Research North Carolina real property transfer tax statutes, regulations, and case law (.7). Research North Dakota real property transfer tax statutes, regulations, and case law (.2).
	29779-0016	12/14/2011	1800	POPE, DA	0.9	\$ 288.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Ohio real property transfer tax statutes, regulations, and case law (.5). Research Oklahoma real property transfer tax statutes, regulations, and case law (.4).
	29779-0016	12/15/2011	1800	POPE, DA	5.9	\$ 1,888.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Oklahoma real property transfer tax statutes, regulations, and cases law (.8). Research Oregon real property transfer tax statutes, regulations, and cases law (.2). Research Pennsylvania real property transfer tax statutes, regulations, and cases law (1.2). Research South Carolina real property transfer tax statutes, regulations, and cases law (.9). Research South Dakota real property transfer tax statutes, regulations, and cases law (.8). Input research into binders (2.0).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/16/2011	1800	POPE, DA	7.3	\$ 2,336.00	Research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership involving Tennessee real property transfer tax statutes, regulations, and case law (1.2). Research Texas real property transfer tax statutes, regulations, and case law (.3). Research Utah real property transfer tax statutes, regulations, and case law (.2). Research Vermont real property transfer tax statutes, regulations, and case law (.9). Research Virginia real property transfer tax statutes, regulations, and case law (1.0). Research Washington real property transfer tax statutes, regulations, and case law (.8). Research West Virginia real property transfer tax statutes, regulations, and case law (.8). Research Wisconsin real property transfer tax statutes, regulations, and case law (.9). Research Wyoming real property transfer tax statutes, regulations, and case law (1.2).
	29779-0016	12/19/2011	1800	POPE, DA	7.1	\$ 2,272.00	Review Alabama research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (.7). Review Alaska research and draft portion of memo summarizing research (.2). Review Arizona research and draft portion of memo summarizing research (.3). Review Arkansas research and draft portion of memo summarizing research (.9). Review California research and draft portion of memo summarizing research (1.2). Review Colorado research and draft portion of memo summarizing research (1.0). Review Connecticut research and draft portion of memo summarizing research (1.0). Review Delaware research and draft portion of memo summarizing research (1.5). Review D.C. research and draft portion of memo summarizing research (.3).
	29779-0016	12/20/2011	1800	SIMONETTI, MA	1.2	\$ 600.00	Reviewing research on the property transfer tax analysis (1.2).

EXHIBIT E-19

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/20/2011	1800	POPE, DA	6.4	\$ 2,048.00	Review Florida research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (1.0). Review Georgia research and draft portion of memo summarizing research (1.4). Review Hawaii research and draft portion of memo summarizing research (1.3). Review Idaho research and draft portion of memo summarizing research (.2). Review Illinois research and draft portion of memo summarizing research (.2). Review Indiana research and draft portion of memo summarizing research (.2). Review Iowa research and draft portion of memo summarizing research (1.2). Discuss with Marc Simonetti (.9).
	29779-0016	12/21/2011	1800	POPE, DA	6.1	\$ 1,952.00	Review Kansas research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (.2). Review Kentucky research and draft portion of memo summarizing research (.8). Review Louisiana research and draft portion of memo summarizing research (.2). Review Maine research and draft portion of memo summarizing research (1.9). Review Maryland research and draft portion of memo summarizing research (2.2). Review Massachusetts research and draft portion of memo summarizing research (.8).
	29779-0016	12/22/2011	1800	SIMONETTI, MA	1.5	\$ 750.00	Reviewing progress on 50 state research related to real property transfer tax provisions (1.0); discussing the plan to complete the project timely (0.5).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/22/2011	1800	POPE, DA	4.5	\$ 1,440.00	Review Massachusetts research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (.5). Review Michigan research and draft portion of memo summarizing research (1.9). Review Minnesota research and draft portion of memo summarizing research (1.7). Discuss with E. Tresh and M. Simonetti (.4).
	29779-0016	12/23/2011	1800	POPE, DA	0.9	\$ 288.00	Review Mississippi research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (.2). Review Missouri research and draft portion of memo summarizing research (.2). Review Montana research and draft portion of memo summarizing research (.2). Review Nevada research and draft portion of memo summarizing research (.3).
	29779-0016	12/26/2011	1800	LEONARDI, F	2	\$ 560.00	Research Alabama real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Arkansas real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research California real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Colorado real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/27/2011	1800	LEONARDI, F	9	\$ 2,520.00	Research Connecticut real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Delaware real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Florida real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Georgia real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);
							Research Hawaii real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Illinois real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Iowa real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Kentucky real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Maine real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
							Research Maryland real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Massachusetts real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Michigan real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Minnesota real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Mississippi real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);
							Research Nebraska real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Nevada real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research New Hampshire real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research New Jersey real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5).

EXHIBIT E-23

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/27/2011	1800	POPE, DA	7.9	\$ 2,528.00	Review Nevada research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (1.4). Review New Hampshire research and draft portion of memo summarizing research (.2). Review New Jersey research and draft portion of memo summarizing research (1.0). Review New Mexico research and draft portion of memo summarizing research (.2). Review North Carolina research and draft portion of memo summarizing research (1.2). Review North Dakota research and draft portion of memo summarizing research (.2). Review Ohio research and draft portion of memo summarizing research (1.4). Review Oklahoma research and draft portion of memo summarizing research (1.0). Review Oregon research and draft portion of memo summarizing research (.2). Provide F. Leonardi with model states to begin drafting his summaries (.3). Discuss with F. Leonardi (.8).
	29779-0016	12/28/2011	1800	LEONARDI, F	9	\$ 2,520.00	Research New York real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research North Carolina real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Ohio real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Oklahoma real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
							Research Pennsylvania real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Rhode Island real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research South Carolina real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research South Dakota real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Tennessee real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);
							Research Utah real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Virginia real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research Washington real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); Research West Virginia real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5);

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
							Research Wisconsin real property transfer and recordation tax laws to determine whether the grantor, grantee or recording person is liable for the payment of the transfer and/or recordation tax (0.5); draft short summaries of applicable laws to be included in the final 50 state legal memorandum on real property transfer tax (2 hours).
	29779-0016	12/28/2011	1800	POPE, DA	7.3	\$ 2,336.00	Review Pennsylvania research and draft portion of memo summarizing research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (2.5). Review Rhode Island research and draft portion of memo summarizing research (1.4). Review South Carolina research and draft portion of memo summarizing research (1.5). Review Texas research and draft portion of memo summarizing research (.3). Review Utah research and draft portion of memo summarizing research (.3). Review South Dakota research and draft portion of memo summarizing research (1.3).
	29779-0016	12/29/2011	1800	LEONARDI, F	2	\$ 560.00	Research Wisconsin real estate transfer tax laws regarding applicable rates, transfers subject to tax, persons liable for paying the tax, exemptions from tax (2.0).
	29779-0016	12/29/2011	1800	POPE, DA	7	\$ 2,240.00	Review Maryland research again and revise summary of research for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (2.5). Review Tennessee research and draft portion of memo summarizing research (1.4). Review grantor/grantee liability research provided by F. Leonardi (3.1).
	29779-0016	12/30/2011	1800	LEONARDI, F	7	\$ 1,960.00	Research Wisconsin (1.5 hours), West Virginia (1.5 hours) and Washington (2 hours) real estate transfer tax laws regarding applicable rates, transfers subject to tax and transfers subject to real estate transfer tax within a bankruptcy context or involving LLCs, partnerships or corporations; draft summary of applicable laws for Wisconsin (0.5), West Virginia (0.5) and Washington (1 hour).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 for Matter 29779-0016							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
	29779-0016	12/30/2011	1800	POPE, DA	4.1	\$ 1,312.00	Input grantor/grantee liability into memo for a 50 state survey relating to the imposition of real property transfer taxes, with and without a bankruptcy proceeding, with and without a transfer by merger, and with and without a change in beneficial ownership (1.9). Review additional New Hampshire research and revise portion of memo summarizing research (1.0). Review additional D.C. research and revise portion of memo summarizing research (1.2).
	29779-0016	12/31/2011	1800	LEONARDI, F	7	\$ 1,960.00	Research Washington (0.5), Vermont (2 hours) and Virginia (2 hours) real estate transfer tax laws regarding applicable rates, transfers subject to tax, persons liable for paying the tax, exemptions from tax, and transfers subject to real estate transfer tax within a bankruptcy context or involving LLCs, partnerships or corporations; draft summary of applicable laws for Washington (0.5), Vermont (1 hour), and Virginia (1 hour).
				TOTAL BILLED:	137.4	\$ 43,248.00	
				Minus 20% Holdback:		\$ (8,649.60)	
						\$ 34,598.40	

EXHIBIT E-27

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 Matter 29779-0017							
Invoice #	Matter #	Date	Code	Name	Hours	Amount	Narrative
630460	29779-0017	12/2/2011	1800	ZESWITZ JR, HK	0.1	\$72.00	Attention to email regarding update on proposed [REDACTED] buyout transaction.
	29779-0017	12/2/2011	1800	APPLEBY, AD	0.3	\$90.00	Review emails addressing special allocation in proposed buyout transaction (0.3).
	29779-0017	12/23/2011	1800	FRIEDMAN, JA	0.4	\$240.00	Call with D. Steinberg regarding [REDACTED] disposition.
	29779-0017	12/29/2011	1800	LIBIN, JB	0.9	\$720.00	Telephone conference with D. Steinberg and Z. Klang (Lehman) with J. Friedman, K. Zeswitz et al. (Sutherland) re [REDACTED] buyout issues.
	29779-0017	12/29/2011	1800	LIBIN, JB	0.4	\$320.00	Discussion re [REDACTED] buyout issues - call follow-up - with J. Friedman and K. Zeswitz.
	29779-0017	12/29/2011	1800	ZESWITZ JR, HK	1.3	\$936.00	Conference call with Mr. Steinberg, Mr. Libin, Mr. Friedman, et al., regarding [REDACTED] buyout (.90); follow-up internal discussion with Mr. Libin, Mr. Friedman regarding proposed buyout (.40).
	29779-0017	12/29/2011	1800	FRIEDMAN, JA	0.9	\$540.00	Call to discuss state tax issues associated with [REDACTED] disposition.
	29779-0017	12/29/2011	1800	FRIEDMAN, JA	0.4	\$240.00	Post call discussion regarding state tax issues associated with [REDACTED] disposition.
	29779-0017	12/29/2011	1800	APPLEBY, AD	1.2	\$360.00	Call with D. Steinberg, L. Klang, J. Libin & J. Friedman to discuss special allocation in proposed buyout transaction (1.2).
				TOTAL BILLED:	5.9	\$3,518.00	
				Minus 20% Holdback:		-\$703.60	
						\$2,814.40	

EXHIBIT E-28

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 Matter 29779-0018							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Narrative
630460	29779-0018	12/2/2011	1800	APPLEBY, AD	0.3	\$90.00	Research Minnesota 80/20 law and financial services apportionment law (0.3).
	29779-0018	12/2/2011	1800	SIMONETTI, MA	0.8	\$400.00	Minnesota tax court appeal (.8)
	29779-0018	12/5/2011	1800	APPLEBY, AD	3.7	\$1,110.00	Research Minnesota 80/20 law and financial services apportionment law (2.1); draft summary (1.6).
	29779-0018	12/9/2011	1800	APPLEBY, AD	0.9	\$270.00	Research Minnesota 80/20 law and financial services apportionment law (0.3); review Minnesota DOR assessment and workpapers for 2004-2006 (0.6).
	29779-0018	12/9/2011	1800	SIMONETTI, MA	3.2	\$1,600.00	Meeting with M. Morgese and L. Klang regarding the Minnesota tax controversy matter (1.0); Review the client source materials related to the audit protest (1.2); Prepare analysis of the clients tax positions (1.0).
	29779-0018	12/12/2011	1800	APPLEBY, AD	2.2	\$660.00	Review Minnesota DOR assessment and workpapers for 2004-2006 (1.6); research Minnesota 80/20 law for Foreign Operating Companies (0.6).
	29779-0018	12/13/2011	1800	APPLEBY, AD	4.3	\$1,290.00	Review Lehman tax returns for Minnesota DOR assessment for 2004-2006 (1.4); research Minnesota 80/20 law for Foreign Operating Companies (2.9).
	29779-0018	12/18/2011	1800	APPLEBY, AD	1.9	\$570.00	Review correspondence between LBHI and Minnesota Department of Revenue and draft status log documenting Minnesota audit (1.6); draft list of questions and documents needed from client for analysis of audit (0.3).
	29779-0018	12/20/2011	1800	APPLEBY, AD	2.1	\$630.00	Call with M. Morgese, L. Klang & M. Simonetti to discuss Minnesota audit of 2004-2006 (0.9); call with M. Simonetti to discuss documentation and research needed to support protest position (0.8); draft email listing document request necessary to support audit position (0.4).
	29779-0018	12/20/2011	1800	SIMONETTI, MA	1.8	\$900.00	Reviewing research on Minnesota Tax Court rules (.8); reviewing draft complaint (1.0).

EXHIBIT E-29

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 Matter 29779-0018							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Narrative
	29779-0018	12/21/2011	1800	APPLEBY, AD	2.4	\$720.00	Draft complaint to Minnesota Tax Court protesting foreign operating company and apportionment issues of Minnesota audit of 2004-2006 (2.4).
	29779-0018	12/21/2011	1800	SIMONETTI, MA	0.8	\$400.00	Directing A. Appleby in the preparation of MN Tax Court complaint.
	29779-0018	12/21/2011	1800	LEONARDI, F	1.2	\$336.00	Research Minnesota statutes, regulations and Tax Court rules to determine requirements for appealing an order of the Commissioner before the Tax Court (1.2).
	29779-0018	12/22/2011	1800	KRANZ, SP	1.5	\$750.00	Review (.8) and discuss MN Tax Court protest local rules for filing and counsel (.7).
	29779-0018	12/22/2011	1800	APPLEBY, AD	3.6	\$1,080.00	Draft complaint to Minnesota Tax Court protesting foreign operating company and apportionment issues of Minnesota audit of 2004-2006 (3.2); call with L. Klang & M. Simonetti to discuss draft complaint to Minnesota Tax Court (0.4).
	29779-0018	12/22/2011	1800	SIMONETTI, MA	1.8	\$900.00	Reviewing research related to Minnesota tax matter (.8); reviewing and revising Tax Court Appeal (1.0).
	29779-0018	12/22/2011	1800	LEONARDI, F	1	\$280.00	Research Minnesota Tax Court rules relating to admission of non-resident attorney before the Tax Court; amend Tax Court appeal (1.0).
	29779-0018	12/23/2011	1800	KRANZ, SP	1.2	\$600.00	Finalize MN Tax Court protest for filing (1.2).
	29779-0018	12/23/2011	1800	SIMONETTI, MA	2.5	\$1,250.00	Review Minnesota Tax Court Appeal (1.5); reviewing research related to apportionment treatment (1.0).
	29779-0018	12/23/2011	1800	LEONARDI, F	2.5	\$700.00	Draft cover letters for Minnesota commissioner of revenue and tax court (.8); draft tax court appeal (1.0); organize and compile additional documentation for submission along with the tax court appeal (.5); draft certificate of service (.2).
	29779-0018	12/28/2011	1800	APPLEBY, AD	0.5	\$150.00	Review Lehman audit correspondence for Minnesota DOR assessment for 2004-2006 (0.5).

Sutherland Fee Spreadsheet for Invoice No. 630460 Dated January 31, 2012 for December 2011 Matter 29779-0018							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Narrative
	29779-0018	12/29/2011	1800	APPLEBY, AD	1.8	\$540.00	Organize documentation relating to Lehman Minnesota audit for 2004-2006, including proof of claim, tax court appeal, and audit documentation (1.4); review MN DOR workpapers addressing apportionment of BNC (0.4).
	29779-0018	12/29/2011	1800	SIMONETTI, MA	1.6	\$800.00	Reviewing Minnesota treatment of financials for apportionment purposes (1.1); Preparing for negotiations of tax matter (.5)
	29779-0018	12/30/2011	1800	APPLEBY, AD	2.7	\$810.00	Analyze MN DOR workpapers addressing apportionment of BNC, sales factor/receipts computation, and financial company apportionment (2.7).
				TOTAL BILLED:	46.3	\$16,836.00	
				Minus 20% Holdback:		-\$3,367.60	
						\$13,468.40	

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 For Matter 29779-0003 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
633580	29779-0003	1/6/2012	1800	LIBIN, JB	0.30	\$240.00	Reviewing draft memo re: tax liability of [REDACTED].
	29779-0003	1/6/2012	1800	SCHIRIPA, DL	3.50	\$997.50	Research additional aspects regarding allocation of tax liabilities issue in response to client request (2.5) and draft memo incorporating that additional research (1.0).
	29779-0003	1/9/2012	1800	TELLO, CP	0.90	\$522.00	Attention to email from Michael Saxman re: FBAR over 25 accounts rule (.1); review FBAR instructions and relevant portion of FBAR final regulations and preamble to final regulations (.5); draft response to question re: same from Michael Saxman (Lehman) (.3).
	29779-0003	1/18/2012	4700	LIBIN, JB	0.30	\$240.00	Reviewing Stipulation for Fourth Interim Fee Application.
	29779-0003	1/20/2012	1800	LIBIN, JB	0.20	\$160.00	Telephone conference with Bruce Brier (Lehman) re: [REDACTED] issue.
	29779-0003	1/20/2012	1800	LIBIN, JB	1.20	\$960.00	Reviewing [REDACTED] memos and materials.
	29779-0003	1/23/2012	1800	LIBIN, JB	0.40	\$320.00	Telephone conference with Bruce Brier re: [REDACTED] issue.
	29779-0003	1/23/2012	1800	LIBIN, JB	0.30	\$240.00	Reviewing [REDACTED] materials and memo.
	29779-0003	1/24/2012	1800	LIBIN, JB	0.80	\$640.00	Reviewing [REDACTED] memo and regulations.
	29779-0003	1/24/2012	1800	LIBIN, JB	2.30	\$1,840.00	Reviewing penalty provisions and regulations re: [REDACTED]
	29779-0003	1/26/2012	1800	LIBIN, JB	0.50	\$400.00	Telephone conference with B. Brier (Lehman), R. Colbertson (Covington), J. Ciongoli (Lehman) re: [REDACTED] issue.

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 For Matter 29779-0003 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0003	1/31/2012	1800	LIBIN, JB	2.20	\$1,760.00	Reviewing Group Tax Liability memo - Agency issues.
				Total Billed:		\$8,319.50	
				Minus 20% Holdback		<u>-\$1,663.90</u>	
						\$6,655.60	

EXHIBIT E-33

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter 29779-0014 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
633580	29779-0014	1/18/2012	1800	LIBIN, JB	0.40	\$320.00	Telephone conference with Bruce Brier (Lehman) re: possible litigation issue.
				Total Billed		\$320.00	
				Minus 20% Holdback:		-\$64.00	
						\$256.00	

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
633580	29779-0016	12/16/2011	1800	TRESH, ES	2.00	\$1,160.00	Review of Real Property Transfer Tax in NY, NJ and CA.
	29779-0016	12/22/2011	1800	TRESH, ES	2.00	\$1,160.00	Meeting in NYC regarding Real Property Transfer Tax issues with M. Simonetti (Sutherland).
	29779-0016	1/3/2012	1800	POPE, DA	4.80	\$1,536.00	Review F. Leonardi's Wisconsin transfer tax research (2.1). Revise Wisconsin portion of memo based on reviewed research (.9). Print documents and put in binder (.3). Review transfer tax research chart from S. Wright (Partner in our AO) (1.5).
	29779-0016	1/4/2012	1800	LEONARDI, F	6.00	\$1,680.00	Research Maryland statutory law (4.5), administrative material, and case law addressing state and county recordation and real estate transfer taxes; draft summary of recordation and real property transfer taxes with particular focus to transfers within a bankruptcy context (1.5).
	29779-0016	1/4/2012	1800	POPE, DA	0.90	\$288.00	Discuss F. Leonardi transfer tax research states with F. Leonardi (.7). Discuss organizing binders with V. Dandarova (.2).
	29779-0016	1/5/2012	1800	LEONARDI, F	8.00	\$2,240.00	Research Maryland (.5), New York (1.5), New York City (1.5), New Jersey (1.5), and District of Columbia (1.5) statutory law, administrative material, and case law addressing state and county recordation and real estate transfer taxes; draft summary of recordation and real property transfer taxes with particular focus to transfers within a bankruptcy context.
	29779-0016	1/5/2012	1800	POPE, DA	1.50	\$480.00	Review Maryland transfer tax research and portion of memo (1.5).

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/6/2012	1800	LEONARDI, F	10.00	\$2,800.00	Research New York (2.5), New York City (2.5), District of Columbia (2), and New Jersey (1.5) statutory law, administrative material, and case law addressing state and county recordation and real estate transfer taxes; draft summary of recordation and real property transfer taxes with particular focus to transfers within a bankruptcy context (1.5).
	29779-0016	1/6/2012	1800	POPE, DA	4.50	\$1,440.00	Complete review of Maryland transfer tax research (3.1). Revise memo with changes. (1.4).
	29779-0016	1/8/2012	1800	LEONARDI, F	4.50	\$1,260.00	Research New York (1), New York City (1.5), District of Columbia (1), and New Jersey (0.5) statutory law, administrative material, and case law addressing state and county recordation and real estate transfer taxes; draft summary of recordation and real property transfer taxes with particular focus to transfers within a bankruptcy context (0.5).
	29779-0016	1/9/2012	1800	POPE, DA	3.10	\$992.00	Review F. Leonardi transfer tax research for Vermont (.8), Virginia (.8), Washington (1.0), and West Virginia (.4). Send edits to F. Leonardi (.1)
	29779-0016	1/10/2012	1800	LEONARDI, F	6.00	\$1,680.00	Research New York (.8), New York City (.5), New Jersey (.3), Maryland (.4), Ohio (2), Tennessee (1.5), and District of Columbia (.5) case law and administrative material discussing instances potentially relevant to our matter in which the courts and/or the departments of finance or taxation found that the conveyances of real estate were exempt from the real estate transfer or recordation taxes.

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/10/2012	1800	POPE, DA	6.90	\$2,208.00	Review F. Leonardi's draft of Maryland (.4), D.C. (1.9), New Jersey (2), New York (1.5), and New York City (1.1) transfer tax research.
	29779-0016	1/11/2012	1800	LEONARDI, F	8.00	\$2,240.00	Research transfer tax laws, including statutes, regulations, administrative material, and case law for the states of Maryland (1), New York (2), Ohio (.7), Tennessee (0.8), the District of Columbia (1.5) and New York City (2).
	29779-0016	1/11/2012	1800	POPE, DA	8.40	\$2,688.00	Review real property transfer tax memo from Alabama to Missouri for content and any outstanding research issues in preparation to finalize memo (8.4).
	29779-0016	1/12/2012	1800	LEONARDI, F	6.40	\$1,792.00	Review and draft summary of District of Columbia transfer tax laws (2), New Jersey transfer tax laws (.50), New York City (1.50), Hawaii transfer tax laws (.40), Pittsburgh and Philadelphia transfer tax rates (1), and Rhode Island Town of Little Compton transfer tax laws (1).
	29779-0016	1/12/2012	1800	POPE, DA	8.50	\$2,720.00	Review Missouri through Tennessee transfer tax research for content and any outstanding research issues in preparation to finalize memo (8.5).

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/13/2012	1800	LEONARDI, F	4.90	\$1,372.00	Research Illinois transfer tax laws allowing cities to impose their own transfer tax (.50) and draft summary (.20); research Santa Clara County transfer tax on controlling interests (1) and draft summary (.20); research Philadelphia and Pittsburgh transfer tax laws (1.50) and draft summary (.50); research whether Philadelphia's 3% tax rate is legally imposed under Pennsylvania's statutory limitation on local tax rates on transfers of property (1.5); research Newport County, Rhode Island, transfer tax.
	29779-0016	1/13/2012	1800	POPE, DA	7.90	\$2,528.00	Review F. Leonardi transfer tax changes for New York (2.4) and New York City (3). Revise edits in memo based on review of research (2.5).
	29779-0016	1/16/2012	1800	POPE, DA	1.90	\$608.00	Review Pittsburgh (.9) and Philadelphia (1.0) transfer tax draft from F. Leonardi.
	29779-0016	1/17/2012	1800	LEONARDI, F	8.00	\$2,240.00	Research (1.5) and draft summary (0.5) of District of Columbia regulations addressing transfer of realty; research New Jersey statutes authorizing localities to impose a transfer tax and local statutes imposing the tax (1.5); determine whether Philadelphia's transfer tax is consistent with Pennsylvania's 1% cap on city transfer taxes (0.5); research whether Pennsylvania imposes realty transfer tax on a real estate company when it is acquired (0.5); research (1) and draft summary (0.5) of Philadelphia code sections addressing realty tax imposed on transfers of controlling interest; analyze Maryland Court of Appeals case (0.5), research Maryland law (1) and draft summary (0.5) on whether the grantor or grantee is liable for the state recordation tax and additional tax.

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/17/2012	1800	POPE, DA	9.10	\$2,912.00	Proofread and review Virginia (1.4), Vermont (1.5), Tennessee (1.2), New York City (3.0), and New Jersey (2.0) transfer tax research.
	29779-0016	1/18/2012	1800	LEONARDI, F	6.00	\$1,680.00	Research (1) Virginia law and regulations to determine whether the state-imposed cap on city and county realty transfer taxes is limited to the amount of the state recordation tax or the aggregate amount of the state recordation tax and the additional state tax imposed on the grantor and draft summary (0.5); research (1.5) and draft summary (0.5) of Virginia city and county actual realty transfer tax rates; research Washington law and regulations (1) to determine what exemptions from tax apply to transfers of controlling interests and draft summary (0.5); research Wisconsin Department of Taxation newsletters (0.5) and draft summary (0.5) of whether the transfer of realty is exempt from tax if it occurs before or after a plan of bankruptcy is approved.
	29779-0016	1/18/2012	1800	POPE, DA	7.50	\$2,400.00	Research Chicago real property transfer tax (2.1) and draft portion of memo (1.5). Review Illinois portion of memo (1.0). Review first Tennessee to Virginia transfer tax research for content (2.9).

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/19/2012	1800	LEONARDI, F	2.50	\$700.00	Research (1) and draft summary (0.5) on Maryland law as applied to the transfer of controlling interest in real property; research (0.2) and draft summary (0.1) of Virginia county and city tax rates applicable to transfers of real estate; research; analyze (0.2) and draft summary (0.1) of Tennessee Department of Revenue ruling on transfers of real property made pursuant to mergers accomplished pursuant to a plan of reorganization; update excel chart on realty transfer taxes with citations to relevant law, regulations, and administrative material (0.4).
	29779-0016	1/19/2012	1800	POPE, DA	6.00	\$1,920.00	Review Virginia to Wyoming transfer tax for content and any outstanding research issues in preparation to finalize memo (6.0).
	29779-0016	1/20/2012	1800	POPE, DA	4.50	\$1,440.00	Begin proofreading entire transfer tax memo for content, style, and typographical revisions (4.5).
	29779-0016	1/22/2012	1800	POPE, DA	1.00	\$320.00	Review Maryland transfer tax research and memo section regarding real property transfer taxes (1.0).
	29779-0016	1/23/2012	1800	POPE, DA	5.30	\$1,696.00	Proofread entire real property transfer tax memo (5.3).
	29779-0016	1/24/2012	1800	POPE, DA	2.80	\$896.00	Review Lehman real property transfer tax matrix and memo for typographical errors (2.6). Send to M. Simonetti as final draft. (.1) Correspond with F. Leonardi (.1).
	29779-0016	1/25/2012	1800	LEONARDI, F	0.30	\$84.00	Create list of transfer tax case laws, statutes and regulations cited in the memorandum.

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter No. 29779-0016 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0016	1/25/2012	1800	POPE, DA	0.70	\$224.00	Print and organize unprinted transfer tax research into research into research binders (.7).
				Total Billed:	159.90	\$49,384.00	
				Minus 20% Holdback		<u>-\$9,876.80</u>	
						\$39,507.20	

Sutherland Fee Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter 29779-0018 Covering January 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Narrative
633580	29779-0018	1/3/2012	1800	APPLEBY, AD	0.30	\$90.00	Analyze MN DOR workpapers addressing apportionment of [REDACTED] sales factor/receipts computation, and financial company apportionment (0.3).
	29779-0018	1/4/2012	1800	APPLEBY, AD	0.70	\$210.00	Analyze MN DOR workpapers addressing apportionment of [REDACTED] sales factor/receipts computation, and financial company apportionment (0.4); draft emails to client requesting documents and setting up call (0.3).
				Total Billed:	1.00	\$300.00	
				Minus 20% Holdback:		-\$60.00	
						\$240.00	

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0003 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
635212	29779-0003	2/1/2012	1800	LIBIN, JB	2.80	\$2,240.00	Reviewing Bankruptcy and tax authorities re: sharing of tax liabilities.
	29779-0003	2/2/2012	1800	LIBIN, JB	2.40	\$1,920.00	Reviewing Authorities re: tax liability within consolidated group.
	29779-0003	2/7/2012	1800	LIBIN, JB	0.30	\$240.00	Telephone conference with Sumit Mitra (Lehman) and M. Simonetti (Sutherland) re: budgeting and fee allocation.
	29779-0003	2/10/2012	1800	LIBIN, JB	1.90	\$1,520.00	Reviewing [REDACTED] disclosure materials. Discussing [REDACTED] disclosure materials. Provide comments.
	29779-0003	2/10/2012	1800	LIBIN, JB	0.30	\$240.00	Telephone conference with R. Culbertson and E. Toro (Covington) re: [REDACTED] disclosures.
	29779-0003	2/13/2012	1800	LIBIN, JB	1.20	\$960.00	Analyzing Bankruptcy case dealing with allocation of Federal tax liabilities within consolidated group.
	29779-0003	2/13/2012	1800	LIBIN, JB	0.60	\$480.00	Reviewing draft memo addressing tax allocation issue.
	29779-0003	2/21/2012	1800	LIBIN, JB	2.30	\$1,840.00	Reviewing cases re: tax allocation between LBHI and LBI.
	29779-0003	2/21/2012	1800	LIBIN, JB	1.20	\$960.00	Drafting revisions to memo re: tax allocation issue.
	29779-0003	2/22/2012	1800	SCHIRRIPA, DL	1.00	\$285.00	Research regarding allocation of tax liability arguments under In re Imperial Corporation and related cases.
	29779-0003	2/23/2012	1800	SCHIRRIPA, DL	1.00	\$285.00	Research regarding allocation of tax liability arguments under In re Imperial Corporation and related cases (0.3); Draft memo to J. Libin regarding results of tax allocation research (0.7).
	29779-0003	2/23/2012	1800	LIBIN, JB	0.40	\$320.00	Reviewing D. Schirripa (Sutherland) e-mail re: revisions to memo LBHI - LBI tax allocation.

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0003 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0003	2/27/2012	1800	LIBIN, JB	2.40	\$1,920.00	Reviewing cases and draft memo re: LBHI - LBI tax allocation.
	29779-0003	2/28/2012	1800	LIBIN, JB	2.20	\$1,760.00	Drafting memo revision re: LBHI - LBI tax allocation.
	29779-0003	2/29/2012	1800	LIBIN, JB	0.10	\$80.00	Telephone conference with Bruce Brier (Lehman) re: memo on LBHI - LBI tax allocation.
	29779-0003	2/29/2012	1800	LIBIN, JB	0.30	\$240.00	Reviewing draft memo on LBHI - LBI tax allocation.
				Bill Total:		\$15,290.00	
				Minus 20% Holdback:		<u>-\$3,058.00</u>	
						\$12,232.00	

EXHIBIT E-45

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0013 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
635212	29779-0013	2/7/2012	1800	SIMONETTI, MA	1.30	\$650.00	Review memorandum on New York City tax treatment of [REDACTED] (1.3).
	29779-0013	2/9/2012	1800	SIMONETTI, MA	3.50	\$1,750.00	Review memo regarding NYC treatment of [REDACTED] (1.4); review additional research on [REDACTED] (1.2); revisions to memo (.9).
	29779-0013	2/9/2012	1800	APPLEBY, AD	1.10	\$330.00	Discuss progress of New York City settlement discussions with M. Simonetti (0.6); review New York State 9019 motion (0.5).
	29779-0013	2/9/2012	1800	BOOTH, SA	0.80	\$224.00	Telephone call with M. Simonetti on NYC settlement [.2]; telephone call with Alvarez and Marsal on NYC settlement [.6].
	29779-0013	2/10/2012	1800	BOOTH, SA	0.60	\$168.00	Review and revise NYC closing agreement [.6].
	29779-0013	2/10/2012	1800	APPLEBY, AD	0.20	\$60.00	Discuss progress of New York City settlement discussions with M. Simonetti (0.2).
	29779-0013	2/10/2012	1800	SIMONETTI, MA	2.40	\$1,200.00	Review memo on NYC characterization of income (1.3); revise memo with suggested changes with A. Appleby (1.1).
	29779-0013	2/13/2012	1800	SIMONETTI, MA	3.20	\$1,600.00	Review memo on the characterization of income (1.6); suggest revision to memo (.9); discuss revision with A. Appleby (.7).
	29779-0013	2/13/2012	1800	APPLEBY, AD	3.30	\$990.00	Analyze New York City settlement agreement (1.0); call with M. Morgese, L. Klang & M. Simonetti to discuss New York City settlement agreement (0.8); revise New York City settlement agreement to reflect changes discussed on client call (1.5).
	29779-0013	2/14/2012	1800	APPLEBY, AD	1.50	\$450.00	Revise New York City settlement agreement to reflect changes discussed on client call (1.5).

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0013 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0013	2/14/2012	1800	SIMONETTI, MA	2.10	\$1,050.00	Review proposed draft closing agreement (1.4); suggest revision to draft (.7).
	29779-0013	2/14/2012	1800	BOOTH, SA	3.20	\$896.00	Create powerpoint summarizing NYC settlement and closing agreement terms for management (3.2).
	29779-0013	2/15/2012	1800	BOOTH, SA	1.80	\$504.00	Create powerpoint summarizing NYC settlement and closing agreement terms for management (1.8).
	29779-0013	2/15/2012	1800	APPLEBY, AD	2.80	\$840.00	Draft slide deck summarizing New York City position, analyzing New York City tax law addressing [REDACTED] and [REDACTED], and settlement agreement (2.8).
	29779-0013	2/16/2012	1800	APPLEBY, AD	5.80	\$1,740.00	Draft slide deck summarizing New York City position, analyzing New York City tax law addressing [REDACTED] [REDACTED] [REDACTED], and settlement agreement (4.7); revise New York City settlement agreement (0.6); call with M. Morgese, L. Klang, M. Lippman & M. Simonetti to discuss the New York City settlement agreement (0.5).
	29779-0013	2/16/2012	1800	SIMONETTI, MA	2.70	\$1,350.00	Review proposed NYC Closing Agreement (1.5); suggest revisions to draft Closing Agreement (1.2).
	29779-0013	2/17/2012	1800	APPLEBY, AD	2.10	\$630.00	Draft slide deck summarizing New York City position, analyzing New York City tax law addressing [REDACTED] and [REDACTED], and settlement agreement (2.1).
	29779-0013	2/24/2012	1800	APPLEBY, AD	1.50	\$450.00	Draft slide deck summarizing New York City position, analyzing New York City tax law addressing [REDACTED] and [REDACTED] and settlement agreement (0.3); review declarations for 9019 (0.8); draft outline analyzing the New York City litigation position related to the tax proof of claim (0.4).

EXHIBIT E-47

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0013 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
	29779-0013	2/29/2012	1800	SIMONETTI, MA	2.10	\$1,050.00	Review NYC audit presentation (.9); revise NYC presentation to management (1.2).
				Total Billed:		\$15,932.00	
				Minus 20% Holdback:		<u>-\$3,186.40</u>	
						\$12,745.60	

Sutherland Fee Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0014 Covering February 2012							
Invoice #	Matter	Date	Code	Name	Hours	Amount	Description
635212	29779-0014	2/10/2012	1800	LIBIN, JB	0.30	\$240.00	Telephone conference with Bruce Brier (Lehman) re: litigation presentation issues.
				Total Billed:		\$240.00	
				Minus 20% Holdback:		-\$48.00	
						\$192.00	

EXHIBIT E-49

Sutherland Fee Spreadsheet for Invoice No. 636887 for Matter 29779-0003 Dated April 19, 2012 Covering March 1-6, 2012						
Matter	Date	Code	Name	Hours	Amount	Description
29779-0003	3/1/2012	1800	SCHIRRIPA, DL	5.10	\$1,453.50	Meet with J. Libin regarding client comments to memo on [REDACTED] (0.3); Draft revised memo to client regarding [REDACTED] arguments to include additional research in response to client comments and requests (4.3); Draft memo to J. Libin regarding additions to client memo regarding [REDACTED] arguments. (0.5)
29779-0003	3/2/2012	1800	LIBIN, JB	0.40	\$320.00	Reviewing revised memo on [REDACTED].
29779-0003	3/2/2012	1800	SCHIRRIPA, DL	0.70	\$199.50	Draft revised memo to client regarding [REDACTED] arguments to include additional research in response to client comments and requests.
			Total:		\$1,973.00	
			Minus 20% Holdback:		-\$394.60	
					\$1,578.40	

EXHIBIT E-50

Sutherland Fee Spreadsheet for Invoice 636887 Dated April 19, 2012 for Matter 29779-0013 Covering March 1-6, 2012						
Matter	Date	Code	Name	Hours	Amount	Narrative
29779-0013	3/1/2012	1800	APPLEBY, AD	2.70	\$810.00	Draft outline analyzing the New York City litigation position related to the tax proof of claim (2.7).
29779-0013	3/1/2012	1800	SIMONETTI, MA	0.90	\$450.00	Review settlement presentation for management (0.9).
29779-0013	3/5/2012	1800	APPLEBY, AD	2.00	\$600.00	Draft slide deck summarizing New York City position and analyzing the New York City litigation position related to the tax proof of claim (2.0).
29779-0013	3/5/2012	1800	SIMONETTI, MA	1.70	\$850.00	Preparing NYC analysis (1.0); revising presentation to management (.7).
29779-0013	3/6/2012	1800	APPLEBY, AD	2.10	\$630.00	Draft slide deck summarizing New York City position and analyzing the New York City litigation position related to the tax proof of claim (1.2); draft outline analyzing the New York City litigation position related to the tax proof of claim (0.9).
29779-0013	3/6/2012	1800	SIMONETTI, MA	3.30	\$1,650.00	Revise presentation to management regarding settlement proposal (1.1); review memorandum on NYC tax treatment of [REDACTED] (1.1); advise on settlement recommendations (1.1).
			Total:		\$4,990.00	
			Minus 20% Holdback:		-\$998.00	
					\$3,992.00	

Sutherland Fee Spreadsheet for Invoice No. 636887 Dated April 19, 2012 for Matter 29779-0017 Covering March 1-6, 2012						
Matter	Date	Code	Name	Hours	Amount	Narrative
29779-0017	3/3/2012	1800	SIMONETTI, MA	1.30	\$650.00	Reviewing the state tax treatment of the [REDACTED] transaction.
			Total:		\$650.00	
			Minus 20% Holdback:		-\$130.00	
					\$520.00	

Sutherland Fee Spreadsheet for Invoice No. 636887 Dated April 19, 2012 for Matter 29779-0018 Covering March 1-6, 2012						
Matter	Date	Code	Name	Hours	Amount	Narrative
29779-0018	2/1/2012	1800	APPLEBY, AD	0.40	\$ 120.00	Follow up with Minnesota Tax Court regarding protest of [REDACTED] of Minnesota audit of 2004-2006 (0.4).
29779-0018	2/2/2012	1800	APPLEBY, AD	0.60	\$ 180.00	Follow up with Minnesota Tax Court regarding protest of [REDACTED] of Minnesota audit of 2004-2006 (0.2); research reply brief timing for Minnesota Tax Court (0.2); draft summary email to M. Simonetti (0.2).
29779-0018	2/16/2012	1800	KRANZ, SP	1.00	\$ 500.00	Internal discussions regarding filing deadline for MN Tax Court Complaint; review filing requirements (1.0).
29779-0018	2/17/2012	1800	KRANZ, SP	1.40	\$ 700.00	Internal discussions regarding filing deadline for MN Tax Court Complaint; correspond regarding same (1.4).
29779-0018	2/17/2012	1800	APPLEBY, AD	5.20	\$ 1,560.00	Review MN Tax Court filing dates and correspondence with MN Attorney General (0.8); call MN Tax Court to inquire as to filing receipt (0.3); research MN tax law addressing filing deadlines (2.4); analyze Lehman filing under MN tax law addressing filing deadlines (1.3); draft summary email (0.4).
29779-0018	2/17/2012	1800	SIMONETTI, MA	1.80	\$ 900.00	Review the Department's answer regarding time for filing complaint (1.8).
29779-0018	2/17/2012	1800	THALER, EP	1.20	\$ 216.00	Researched Minnesota Tax Court timely filing rules for A. Appleby (1.2).
29779-0018	2/17/2012	1800	BARBA, PM	2.70	\$ 486.00	Researched cases regarding the procedure for filing a timely complaint with the Minnesota Tax Court (1.5); Prepared a short memo showing that Lehman's filing was timely (1.2).

Sutherland Fee Spreadsheet for Invoice No. 636887 Dated April 19, 2012 for Matter 29779-0018 Covering March 1-6, 2012						
Matter	Date	Code	Name	Hours	Amount	Narrative
29779-0018	3/2/2012	1800	KRANZ, SP	0.50	\$ 250.00	Update discussion on MN Motion to Dismiss.
29779-0018	3/2/2012	1800	APPLEBY, AD	1.80	\$ 540.00	Review MN Attorney General Motion to Dismiss regarding Tax Court petition (0.8); research MN tax law addressing filing deadlines (0.3); draft summary email (0.4); call with S. Kranz to discuss response to Motion (0.3).
29779-0018	3/2/2012	1800	SIMONETTI, MA	1.10	\$ 550.00	Reviewing the Minnesota foreign operating company position (1.1)
29779-0018	3/2/2012	1800	LEONARDI, F	1.50	\$ 420.00	Research Minnesota rules of civil procedure and tax court rules applicable to motions to dismiss and party replies to motions.
			Total:		\$ 6,422.00	
			Minus 20% Holdback		\$ (1,284.40)	
					\$ 5,137.60	

EXHIBIT F-1

Sutherland Expense Spreadsheet for Invoice No 624070 for Matter No. 29779-0003							
Invoice No.	Matter Number	Date	Code	Name	Code	Amount	Description
624070	29779-0003	10/3/2011	2226	JB LIBIN	1800	\$ 4.50	Copying-WO 45 Copies at \$.10 Per Copy.
Dated:							
Nov. 21, 2011	29779-0003	10/20/2011	2226	D SCHIRRIPA	1800	\$ 181.91	Westlaw-WO Dominick Schirripa, 10/20/2011
Sutherland							
Expenses for	29779-0003	10/21/2011	2226	D SCHIRRIPA	1800	\$ 11.18	Westlaw-WO Dominick Schirripa, 10/21/2011
October 2011							
	29779-0003	10/24/2011	2226	D SCHIRRIPA	1800	\$ 2.24	Westlaw-WO Dominick Schirripa, 10/24/2011
				BILLED TOTALS:		\$ 199.83	

EXHIBIT F-2

Sutherland Expense Spreadsheet for Invoice No. 627730 for Matter 29779-0003						
Invoice #	Matter Number	Date	Code	Name	Amount	Description
627730	29779-0003	11/1/2011	1800	JB LIBIN	\$ 13.30	Copying-WO 133 copies at \$.10 per copy
		to				
Dated:		11/30/2011				
January 4, 2012						
	29779-0003	11/30/2011	1800	JB LIBIN	\$ 51.30	Westlaw-WO Dominick Schiripa, 11/4/2011
Sutherland						
Expenses for				BILLED TOTALS:	\$ 64.60	
November 2011						

EXHIBIT F-3

Sutherland Expense Spreadsheet for Invoice No. 627937 for Matter 29779-0017					
Invoice #	Date	Code	Name	Amount	Description
627937	11/1/2011	1800	JB LIBIN	\$ 35.73	Westlaw-WO Dominick Schirripa, 11/21/2011
	to				
Dated:	11/30/2011		BILLED TOTALS:	\$ 35.73	
January 4, 2012					
Sutherland Expenses					
for November					
2011					

EXHIBIT F-4

[illegible]

EXHIBIT F-5

[illegible]

EXHIBIT F-6

Sutherland Expense Spreadsheet for Invoice No. 633580 Dated March 12, 2012 Covering Expenses for January 2012						
Invoice #	Matter	Date	Code	Name	Amount	Description
633580	29779-0003	1/1/2012 to 1/31/2012	1800	LIBIN, JB	\$20.50	Copying-WO 205 Copies at \$.10 per copy
				Total Billed:	\$20.50	

EXHIBIT F-7

Sutherland Expense Spreadsheet for Invoice No. 633580 Dated March 12, 2012 for Matter 29779-0018 Covering January 2012						
Invoice #	Matter	Date	Code	Name	Amount	Description
633580	29779-0018	1/17/2012	1800	SIMONETTI, MA	\$12.00	Taxi to Lehman Brothers Office (NJ) for meeting with M. Morgese and L. Klang regarding the Minnesota tax controversy matter.
				Total Billed:	\$12.00	

EXHIBIT F-8

Sutherland Cost Spreadsheet for Invoice No. 635212 Dated March 26, 2012 For Matter 29779-0003 Covering February 2012						
Invoice #	Matter	Date	Code	Name	Amount	Description
635212	29779-0003	2/13/2012	1800	LIBIN, JB	\$20.10	Photocopying 201 Copies at \$.10 per copy
			TOTAL BILLED:		\$20.10	